

UNITED STATES DISTRICT COURT
DISTRICT OF NEW MEXICO

UNITED STATES OF AMERICA,

Plaintiff,

v.

SUSAN CROW,

Defendant.

PROPOSED

No. 15-CV-895-BRB/LF

**ORDER DENYING DEFENDANT’S
MOTION TO DISMISS**

The United States brought this action against Defendant Susan Crow seeking a judgment for the unpaid balance of federal taxes for the years 2003–2011, plus statutory additions, and to enforce a federal tax lien against Defendant’s property at 1404, 32nd Circle SE, Rio Rancho, New Mexico. Defendant, who reportedly has not voluntarily filed a federal income tax return since 1997, has submitted a motion to dismiss the Government’s complaint for want of jurisdiction. In her motion, Defendant states:

U.S. Code lists the full name of this court as: United States District Court for the District (of Columbia). I, flesh and blood, Susan Crow, have received no income or conducted any trade or business from within the District of Columbia or any United States Territory or Possession. The legal fiction that shares the name has received no income (Corporate Profit) or conducted any trade or business from within the District of Columbia or any United States Territory or Possession.

I, flesh and blood Susan Crow, am a New Mexico national without, or foreign to the United States District Court District [sic] and foreign to the District of Columbia.

Although the basis for Defendant's motion is largely incomprehensible, she appears to suggest the Federal Government has the power to tax only those individuals who earn income in the District of Columbia or any United States Possession or Territory. Defendant's suggestion is frivolous. See, e.g., Lonsdale v. United States, 919 F.2d 1440, 1448 (10th Cir. 1990). This Court has jurisdiction over the Government's complaint pursuant to 26 U.S.C. §§ 7402 & 7403 and 28 U.S.C. §§ 1340 and 1345. The Magistrate Judge's order of January 20, 2016, resetting a status conference in this matter for February 24, 2016, at 2:30 p.m. remains in effect.

Defendant's Motion to Dismiss the complaint for want of subject matter jurisdiction is DENIED.

Entered for the Court
this 2nd day of February, 2016

Bobby R. Baldock
United States Circuit Judge
Sitting by Designation